CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL HYDERABAD

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 651 of 2012

(Arising out of **Order-in-Appeal** No.30-34/2011(H-I)ST dated 30.11.2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Hyderabad)

K. Shivaraj Goud .. **APPELLANT**
Shivampet Village,
Pulkal Mandal,
Medak,
Telangana – 504 296.

VERSUS

Commissioner of Customs, .. **RESPONDENT**
Central Excise & Service Tax
Hyderabad – I
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

WITH

Service Tax Appeal No. 653 of 2012

(Arising out of **Order-in-Appeal** No.30-34/2011(H-I)ST dated 30.11.2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Hyderabad)

P. Prabhakar Reddy .. **APPELLANT**
Shivampet Village,
Pulkal Mandal,
Medak,
Telangana – 504 296.

VERSUS

Commissioner of Customs, .. **RESPONDENT**
Central Excise & Service Tax
Hyderabad – I
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

WITH

Service Tax Appeal No. 654 of 2012

(Arising out of **Order-in-Appeal** No.30-34/2011(H-I)ST dated 30.11.2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Hyderabad)

M. Vittal .. **APPELLANT**
Shivampet Village,
Pulkal Mandal,
Medak,
Telangana – 504 296.

VERSUS

Commissioner of Customs, .. **RESPONDENT**
Central Excise & Service Tax
Hyderabad – I
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

AND
Service Tax Appeal No. 655 of 2012
(Arising out of **Order-in-Appeal** No.30-34/2011(H-I)ST dated 30.11.2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Hyderabad)

K.V. Srinivasa Chary .. **APPELLANT**
Shivampet Village,
Pulkal Mandal,
Medak,
Telangana – 504 296.

VERSUS

Commissioner of Customs, .. **RESPONDENT**
Central Excise & Service Tax
Hyderabad – I
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

APPEARANCE:
None for the Appellant.
Shri A V L N Chary, Authorised Representative for the Respondent.

CORAM: **HON'BLE Mr. R.MURALIDHAR, MEMBER (JUDICIAL)**
HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30082-30085/2023

Date of Hearing:20.04.2023
Date of Decision:20.04.2023

[ORDER PER: BENCH]

No one has appeared on behalf of Appellants. The present case pertains to Appeals filed in 2012. Hence with the help of the Learned AR the Appeal papers were perused and taken up for disposal with his consent. It is seen that this Tribunal while passing Stay Order Nos. 1661-1665/2012 dated 13.09.2012 has noted that the Appellants have paid the Service Tax, Education Cess, interest thereon along with 25% of the penalty. The Learned AR submits that this noting of the Tribunal is correct. We have also gone through the Order-in-Appeal Nos. 30-34/2011 (H-I) ST dated 31.11.2011, where it is seen that the Commissioner (Appeals) has given them the benefit of cum-tax benefits. However, the Appellant while approaching the Tribunal, has paid the entire Service Tax without taking the benefit of cum-tax and also paid the interest thereon along with penalty of 25% of the Service Tax amount.

2. Since the Appeal is quite old and the Appellants are not appearing and they have discharged the basic Service Tax liability, we feel that the Appeal can be closed on the ground that amount paid till now meets the

requirement with the condition that the Appellant would not be entitled for any refund. From the Department's side, no action to be taken to recover any further amount against the impugned order.

3. Appeal disposed off thus.

(Order dictated and pronounced in open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

jaya